



June 30, 2008

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Mr. Marlene H. Dortch
Federal Communications Commission
9300 East Hampton Drive
Capitol Heights, MD 20743

RE: Prepaid Calling Card Reporting, First Quarter 2008
WC Docket No. 05-68

Dear Ms. Dortch:

Enclosed please find a copy of the FCC Prepaid Calling Card Quarterly Report for the quarter ending March 31, 2008, filed on behalf of Mitelco LLC.

Any questions regarding this filing should be directed to my attention at 786-866-0449.
Thank you for your assistance in this matter.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Luis Coury", with a stylized flourish extending to the left.

Luis Coury
Director



Prepaid Calling Card Certification of Compliance By

MITELCO LLC

The undersigned, Luis Coury, Director of Mitelco LLC, hereby declares and certifies in accordance with the requirements of the Federal Communications Commission, That:

- For the First Quarter of 2008, Mitelco LLC reports that it did not carry or generate any revenue from intrastate, interstate, or international prepaid calling card services as defined by the commission.
- No prepaid calling card revenues for the first quarter of 2008 is therefore subject to Universal Service Fund assessment for such period; and
- Mitelco LLC has made the quarterly report of PIU factors to those carriers from which Mitelco LLC purchases originating and terminating transport services for its prepaid calling card traffic.

I certify that I am an officer of the above name reporting entity, that I have examined the foregoing report and, to the best of my knowledge, information and belief, all statements of fact contained in this Quarterly Certification of Prepaid Calling Card Service Traffic are an accurate statement of the affairs of the above named company for the previous calendar quarter.

Authorized signature: _____

A handwritten signature in black ink, appearing to read "Luis Coury", is written over a horizontal line.

Luis Coury / Director

Date: 06/30/2008